

## Chapter 22

### REIMBURSEMENTS

**22-1. General.** Appropriation reimbursements are amounts earned and collected for property sold or services furnished to the public or to another U.S. Government ordering activity. Appropriation reimbursement earnings (collections) are authorized by statute for credit to a specific appropriation or fund account. In addition, the Department of Defense, Comptroller must authorize a reimbursement program for each account. Collections (other than refunds) received which are not authorized by statute as an appropriation reimbursement, are deposited to the general fund of the Treasury as miscellaneous receipts. Authorized appropriation reimbursements are funded by the same appropriation that would fund similar direct budget program requirements. Under DoD Regulation 4000.19, Defense Regional Interservice Support (DRIS) Regulation, and AFI 25-201, Support Agreements Procedures (former AFR 11-4, Host Tenant Support Responsibilities of US Air Force Organizations), an intra-Service, inter-Service or interdepartmental reimbursable support agreement is required for any recurring reimbursable support requirements between the ordering and the performing activity. Excluded from this requirement are one-time support, nonrecurring support, or providing a service or product from an industrial fund activity for which a funded requisition is submitted at the time of the request. The performing activity separately accounts for and controls appropriation reimbursement programs in a subsidiary set of reimbursement records in four progressive stages:

- (1) anticipated reimbursements (authorized reimbursable budget program),
- (2) unfilled customer orders (UFOs),
- (3) filled customer orders uncollected (FOUs), and
- (4) filled customer orders collected (FOCs).

#### **22-2. Terms Explained:**

a. Anticipated Reimbursement Authority is the appropriation reimbursement authority distributed in the overall budget apportionment/allocation/allotment process. The amount of reimbursement authority distributed is based upon the estimated annual dollar value of reimbursable program requirements for each appropriation. Anticipated reimbursement amounts are entered into appropriation reimbursement records and used to control and limit the amount of reimbursable customer orders that are received and accepted.

b. Appropriation Reimbursement Program represents requirements for materiel or services (anticipated reimbursements) levied on and accepted by a performing activity for which reimbursable earnings are received. These earnings are based on reported delivery and subsequent billing.

c. Earned Reimbursements are the value of all property or services actually or constructively furnished by a performing activity to an ordering activity under a reimbursable customer order (UFO). Air Force accounting records reflect earned reimbursements at the point an accrued expenditure (paid or unpaid) is recognized in the performing records and a filled customer order (collected or uncollected) is recorded in the reimbursable accounting records.

d. Economy Act Reimbursable Orders are requests or orders for materials or services placed with another Air Force, DoD component, or another Federal government activity under the Economy Act (31 U.S.C. 1535). The Economy Act authorizes the DoD and Federal government activities to enter into transactions with each other when it is in the best interest of the U.S. Government. The Economy Act provisions cover the issuance of Military Interdepartmental Purchase Requests (MIPRs).

e. Filled Customer Orders Collected (FOCs) represent reimbursable materiel or services provided by the performing activity to the ordering activity for which a collection has been received.

f. Filled Customer Orders Uncollected (FOUs) represent reimbursable materiel or services provided by the performing activity to the ordering activity for which a collection has not yet been received.

g. Inter-Service Support Agreement is a formal reimbursable support agreement between an Air Force activity and another DoD component activity. The Defense Regional Inter-Service Support (DRIS) Regulation, DoD 4000.19R, controls and authorizes the establishment of these agreements.

h. Interdepartmental Support Agreement is a formal reimbursable support agreement between an Air Force activity and another U.S. Government activity outside DoD. DoD 4000.19R controls and authorizes the establishment of such agreements.

## DFAS-DE 7010.1-R

i. Intra-Service Support Agreement is a formal reimbursable support agreement between performing and ordering Air Force activities. AFI 25-201 controls and authorizes the establishment of these agreements.

j. Military Interdepartmental Purchase Requests (MIPRs) are requests for materiel or services submitted by an ordering activity to another DoD activity on a reimbursable or direct citation basis. Acceptance of a reimbursable MIPR by the performing activity establishes a budgetary resource from which obligations are established to procure the requested goods or services. Procedures for preparing and issuing MIPRs are in DoD FAR Supplement 8.70. AFI 65-601, vol. 1 (formerly AFR 172-1, vol. 1), provides Air Force policy and procedures on MIPRs.

k. Ordering Activity is any activity that submits reimbursable orders to a performing activity for delivery of materiel from stock, manufacture, procurement of materiel, or performance of services.

l. Performing Activity is any activity that services, accepts, or fulfills reimbursable orders from another agency or activity for delivery of materiel from stock, manufacture, procurement of materiel, or performance of services.

m. Realized Reimbursements include orders received and accepted from within the Federal government which are valid obligations of the ordering activity; orders accepted from non-Federal government customers without payment in advance, where permitted; FOU's; FOC's; Foreign Military Sales (FMS) orders accepted; and advance payments received for UFOs from non-Federal government customers.

n. Reimbursable Obligation is any obligation incurred by the performing activity to fill a reimbursable customer order.

o. Reimbursable Obligation Authority is that portion of the anticipated reimbursement program that has been realized (see realized reimbursements) by the performing activity. Reimbursable obligation authority is the budgetary resource available to the performing activity for obligation to fill UFOs. (Note: Realized reimbursements that exceed the anticipated reimbursement authority are not available for obligation as a budgetary resource.)

p. Reimbursable Orders are customer orders accepted by the performing activity for materiel or services. Reimbursable orders may be between Air Force activities, between an Air Force and another DoD activity, between an Air Force and another Federal government activity or between an Air Force and a non-Federal activity. Reimbursable orders include:

(1) project orders (41 U.S.C. 23);

(2) MIPRs (31 U.S.C. 1535); and

(3) any other authorized written purchase request (10 U.S.C. 2308, 2309). They may be reflected on a variety of documents to include: DD Form 448, Military Interdepartmental Purchase Request; AF Form 185, Project Order; and AF Form 406, Miscellaneous Obligation Reimbursement Document (MORD) (see paragraph 22-6b(2) below). Inter-Service, interdepartmental, or intra-Service support agreements in and of themselves are not valid documents to support the recording of a reimbursable order for materiel or services (see paragraph 22-6b(3) below).

q. Replacement-in-kind Item is a sale from inventory that requires replacement with an item of the identical type, model, series, or "Mod" designation.

r. Replacement Item is a sale from inventory that requires replacement to compensate DoD inventories for the resultant loss of capability or readiness. The replacement item will not be identical to the item sold. It must, however, be a later series or "Mod" designation of the same basic model or an acceptable substitute item used against the same authorized acquisition objective in requirements computations.

s. Total Actual Authority is direct obligation authority plus the lesser of reimbursements realized (unfilled customer orders, filled orders uncollected, and filled orders collected including advance payments) or the authorized anticipated reimbursement program. Total obligations (direct plus reimbursable obligations) must not exceed total actual authority (see this regulation, chapters 14 and 15, and AFI 65-601, vol. 1).

t. Unearned revenue represents the outstanding balance of amounts advanced or prepaid by Federal and non-Federal activities to Air Force performing activities for the later delivery of goods, services, or other assets under customer orders. Advances are recorded in GLA 250, Unearned Revenue, and shown on departmental status of funds reports as Unearned Revenue. See AFM 177-370, paragraph 19-46 for processing procedures for recording advances.

u. Unobligated Unfilled Orders are Unfilled Customer Orders (UFOs) for which no reimbursable obligations have been incurred by the performing activity.

v. Unobligated Reimbursable Obligation Authority is reimbursable obligation authority less the value of reimbursable obligations incurred to support the appropriation reimbursement program.

**22-3. Statutory Authority.** The statutory authorities cited below support and guide the appropriation reimbursement process. This listing is not comprehensive, and further reference to other regulations for more specific statutes may be required (see AFI 65-601, vol. 1). More specific authority, if applicable, supersedes this basic statutory reimbursement authority (see AFI 65-601, vol. 1). It is necessary to determine the statutory authority for each reimbursable order or agreement.

**a. Agency Agreements (The Economy Act; 31 U.S.C. 1535).** Provides the basic statutory authority for intra-agency and inter-agency reimbursable orders and interdepartmental support agreements. The Economy Act covers reimbursable orders not placed under a specific legal statute.

**b. Crediting Payments From Purchases Between Executive Agencies (31 U.S.C. 1536).** Provides that collections for services or material sold under 31 U.S.C. 1535 must be credited to the appropriation account that financed the transaction and earned the collection except as provided below. Where goods are provided from stocks on hand, the amount received in payment is credited so as to be available to replace goods unless:

- (1) Another law authorizes the amount to be credited to some other appropriation or fund; or
- (2) The performing activity determines that replacement is not necessary, in which case, the amount received is deposited in the Treasury as miscellaneous receipts (or in the Special Defense Acquisition Fund under paragraph 22-7d below).

**c. Availability of Reimbursements (10 U.S.C. 2205).** Reimbursements made by DoD or a department or agency under 31 U.S.C. 1536 for services or supplies furnished are credited to authorized accounts. Additionally, this procedure applies to reimbursements made by one DoD agency to another and to intra-Air Force reimbursements.

**d. Interchange of Property and Services (10 U.S.C. 2571).** Statutory authority provided in 10 U.S.C. 2571 authorizes:

- (1) The transfer of supplies and real estate between military departments without compensation upon the mutual agreement of the military department Secretaries,
- (2) the performance of services as well as the furnishing of supplies to any other organization within DoD without reimbursement or transfer of funds upon approval of the organization's Commander, and
- (3) the incurrence of military or civilian DoD personnel costs within the Department of Defense for members who are assigned or detailed to another department or organization to charge an appropriation that is otherwise available for those purposes in the gaining organization if the head of the department or organization to which they are transferred approves.

**e. Orders for Procurement by Another DoD Component (10 U.S.C. 2308, 2309).** Requests (MIPRs or other authorized purchase requests) for materials, supplies, or equipment may be placed with another DoD component having single service procurement responsibilities (e.g., Government Printing Office (44 U.S.C. 501) and Corps of Engineers (33 U.S.C. 576, 701b-10)), according to an agreement authorized under Federal Acquisition Regulation (FAR) section 5, part 2.

**f. Project Orders (41 U.S.C. 23).** Project orders are requests for the manufacture of materials, supplies, and equipment or other work or services placed with and accepted by a government owned and operated establishment that meets the criteria in DFAS-DE 7020.2-R (formerly AFR 170-2). DFAS-DE 7020.2-R permits the use of a DD Form 448 as a project order provided it contains the following specific statement: "This order is placed in accordance with the provisions of 41 U.S.C. 23 and DoD Directive 7220.1."

**g. Stock Fund (Now DBOF) Sales (10 U.S.C. 2210(b)).** Authorizes, with OMB approval, the incurrence of obligations against anticipated reimbursements for the DBOF (stock fund) program. Disbursements are controlled through the issuance of DBOF (stock fund) contract authority to the performing appropriation account.

**22-4. Reimbursable Obligation Authority.** The budget review and approval process includes the direct program requirements as well as the anticipated reimbursement program requirements. The OMB approved anticipated reimbursement authority is included in the apportionment process. SAF/FMPB transmits this anticipated reimbursement authority to the major commands (MAJCOMs), direct reporting units (DRUs), and field operating agencies (FOAs) on the AF Form 401, Allocation/Allotment funding document. Anticipated reimbursement authority is in addition to, and separately identified from direct budget authority. Upon receipt of the allocation document, the MAJCOM/FOA/DRU Director of Budget allots funds to commanders of installations or organizational units having reimbursable program responsibilities. Funds are not allotted unless there is a reasonable assurance that reimbursable orders will be received.

## DFAS-DE 7010.1-R

**a. Realized Reimbursements Create Budgetary Resource.** Funding based on anticipated reimbursements is available for obligation only to the extent that reimbursements are actually realized (except for contract authority issued per 10 U.S.C. 2210(b)). Reimbursable obligation authority, the budgetary resource created when reimbursements are realized, is the basis upon which the performing activity establishes a reimbursable obligation to fill the UFO. The performing activity is prohibited from incurring reimbursable obligations directly against the approved anticipated reimbursement program or against a reimbursable order that has not been appropriately recorded as a UFO on the reimbursable records.

**b. Realized Reimbursements In Excess of Anticipated Reimbursement Authority.** If reimbursements realized exceed the anticipated reimbursement program, a request for upward revision should be submitted to the next funding level per AFI 65-601, vol. 1. Reimbursements realized in excess of the anticipated reimbursement program do not create additional obligation authority unless the program is increased. If actual reimbursable obligations are incurred to fill such reimbursable orders, the effect is a reduction to the direct program authority. The performing activity must monitor fund availability to ensure total obligations do not exceed total actual authority (TAA).

**c. Transferred Reimbursements Reduce Budgetary Resources.** If a reimbursement receivable for an individual out-of-service debtor (Filled Customer Order Uncollected) is determined to be uncollectible, it must be transferred to DFAS-DE/FYD in accordance with DFAS-DE 7010.2-R (formerly 177-102), paragraph 29-34 and table 29-1, rule 8. The transfer of the reimbursement receivable results in a reduction of realized reimbursements and a reduction of budgetary resources that were created when the order was filled. Funding for transferred debts must be resolved prior to transfer of the debt. The transfer acceptance notice received from DFAS-DE/FYD is the authority to reverse the filled order uncollected amount from the allotment ledger or operating budget ledger and must be removed on the effective date (month) of transfer.

**22-5. Ordering Activity.** The ordering activity is required to budget for the anticipated costs of reimbursable orders in the budget review and approval process (see AFI 65-601, Volume 2 (formerly AFR 172-1, Volume II)).

**a. Commitment.** The ordering activity AFO/OPLOC records a commitment when fund availability for a reimbursable order is certified.

**b. Undelivered Orders Outstanding (UOOs).** Reimbursable orders including project orders and reimbursable MIPRs, are obligations recordable against current year funds per DFAS-DE 7000.4-R (formerly AFR 170-8). The ordering activity records a UOO when the its order is accepted in writing by the performing activity, after contract to fill order is awarded. Acceptance must be made during the period funds are available for obligation to be properly chargeable to the appropriation account. Obligations for Economy Act Orders and MIPRs recorded on the accounting records of the ordering activity must be reduced to the extent the performing activity has not performed at the end of the period for which the appropriation is authorized for obligation. All other reimbursable orders remain on the accounting records until liquidated, adjusted, or deobligated according to normal procedures.

**c. Accrued Expenditures Unpaid (AEU)/Accrued Expenditures Paid (AEP).** These UOOs are moved to AEU upon receipt of the billing document and to AEP when payment is made to the performing activity.

**22-6. Performing Activity.** The performing activity renders reimbursable support under the anticipated reimbursement program. The anticipated reimbursement program is budgeted for and justified in the budget review and approval process.

**a. Reimbursable Obligation Authority.** The receipt and acceptance of a reimbursable order creates a reimbursable obligation authority. A reimbursable obligation authority represents the performing activity's budgetary resource that supports the establishment of reimbursable obligation(s) to fill the UFO. The reimbursable order must be a valid obligation of the ordering activity.

**b. Unfilled Customer Orders (UFO).** A UFO is recorded when the reimbursable order has been accepted by the performing activity.

(1) All UFOs must be supported by either a specific written request or contractual agreement for materiel and/or services, or an underlying support agreement with realistic cost estimates of requirements to be furnished for the prescribed period.

(2) In the absence of a firm customer order, a UFO accounting entry may be recorded under the provisions of a reimbursable support agreement with realistic cost estimates, if there is a reasonable assurance the customer has obligated his direct fund authority for work to be completed by the performing activity. A MORD may be used to support the recording of such reimbursable accounting entries.

(3) The MORD must contain sufficient information to enable the AFO/OPLOC to determine the validity of the UFO and that the amount is reasonable.

(4) Reimbursable orders should not be accepted in the current year unless there is a reasonable expectation that such orders can be obligated prior to fiscal year end.

**c. Reimbursable Obligations.** Reimbursable obligations are established and recorded per DFAS-DE 7000.4-R to fill the order in the same fiscal year and appropriation in which the UFO was recorded (or subsequent fiscal year account when an unobligated UFO was carried forward). When the terms of the order have been met, action is taken to recognize both the performance and the earnings by recording entries and billing the ordering activity as follows:

- (1) Record an Accrued Expenditure Unpaid (AEU),
- (2) Record a Filled Order Uncollected (FOU) in the reimbursement records and;
- (3) Prepare and submit a bill to the ordering activity or process a cross-disbursement document.

**d. Reimbursable Billings.** Billings are made using an SF 1080, AF Form 819, or GSA Form 789. A collection is generally recorded when the billing is to DoD components under "no check drawn" reimbursement procedures (see DFAS-DE 7010.2-R). Otherwise, the collection is recorded upon actual receipt of payment by the performing activity for non-DoD components.

(1) Collections are normally credited to the appropriation account against which charges were made to fill the UFO. The exception would be when another statute authorizes the collection to be credited to some other appropriation or the base activity filling the order determines that replacement is not necessary, in which case, the amount received is deposited in the Treasury as miscellaneous receipts.

(2) Reimbursable collections received in excess of reimbursable obligations are normally returned to the customer. However, under firm fixed-price orders, excess collections should be deposited to a Treasury miscellaneous receipt account.

**e. Multiple Year Accounts.** New reimbursable orders for multiple-year accounts are applied only to the most current account available during the period the orders are accepted. New orders are not accepted by the performing activity in a multiple-year appropriation account after its first year of availability.

**f. Year-End Adjustments.** At FY-end, action is taken for both expiring and nonexpiring accounts to move unfilled orders for which reimbursable obligations have not been established to the next FY appropriation account and eliminate anticipated reimbursements, which are nullified at FY-end to the extent that they have not been realized (see paragraph 22-8 below).

**g. Price Increases (within scope changes).** Price increases to customer orders already accepted are charged against the same account that accepted the original order and incurred the initial obligation.

**22-7. Sales From Inventory.** Unlike the traditional reimbursement process discussed above, a customer order for either an FMS or non-FMS sale from inventory item is not recorded in the base-level appropriation reimbursement records unless an Unfilled Customer Order (UFO) or some portion of the order does not represent a sale from inventory. The item is dropped from inventory and a collection (FOC) recorded in the reimbursement records. The actual obligation will typically have been incurred by the performing activity in some prior fiscal year.

**a. Collection Prior to Reprocurement.** Collections from the sale of inventory items should be made before obligations can be made for reprocurement of a replacement/replacement in-kind item.

**b. Account Credited.** Such collections are credited to the account that financed the inventory item (31 U.S.C. 1536) unless:

- (1) Another statute authorizes the amount to be credited to some other appropriation or fund; or
- (2) The Commander of the performing activity filling the order determines that replacement is not necessary, in which case, the amount received is deposited directly into the U.S. Treasury as miscellaneous receipts.

**c. Sale From Inventory Collections Retained.** In nonexpiring appropriations, collections from the sale of inventory items are retained in the current year account up to account expiration for replacement-in-kind and non-FMS free assets. Collections from the sale of replacement items may also be retained in the current year account up to account expiration. These funds must be reprogrammed under the Direct Budget Program prior to account expiration in order to reprocure a replacement item.

**d. FMS Free Assets.** FMS free asset collections are generally deposited directly to a miscellaneous receipts account. (See DoD Directive 7290.3, FMS Accounting Manual, and DFAS-DE 7070.3-R (formerly AFR 170-3, Financial Management and Accounting For Security Assistance and International Programs, chapter 5), for Special Defense Acquisition Fund (SDAF) exceptions.)

**e. Sale From Inventory Financing.** All sale from inventory items require a determination be made prior to sale as to the financing methodology that may be used to reprocur a replacement or replacement-in-kind inventory item. The functional base activity must decide whether the inventory item requires replacement, replacement-in-kind, or will not be replaced (free assets).

(1) If the item sold is to be replaced-in-kind, the collection from the sale shall be included in reimbursable financing, and the buy-back of the item will remain in the reimbursable program.

(2) If the item sold is determined to be a replacement item, the collection from the sale is initially reflected under reimbursable financing, but the buy-back of the replacement item is funded under the direct budget program. Thus, reprogramming action must be taken in order to effect replacement of the item (see AFI 65-601, vol. 1). If an item is eligible for replacement or replacement-in-kind and is not replaced, the reimbursable collection should be treated as a free asset.

**f. Sale From Inventory Earnings.** Collections from the sale of inventory items are deposited into the appropriate Treasury miscellaneous receipt account as follows:

(1) Collections of FMS free asset sales are deposited directly into receipt account 573041.XXXX, Recoveries Under the FMS Program (See DFAS-DE 7070.3-R for SDAF exception).

(2) Accounts receivable generated by FMS free asset sales are removed from the performing account and are established in receipt account 573041.XXXX, Recoveries Under the FMS Program (See DFAS-DE 7070.3-R for SDAF exception).

(3) FMS replacement and replacement-in-kind sales that have been collected, but remain unobligated at account expiration, are deposited into receipt account 573041.XXXX, Recoveries Under the FMS Program.

(4) Accounts receivable generated by FMS replacement and replacement-in-kind sales that remain unobligated at account expiration are removed from the performing account and are established in receipt account 573041.XXXX, Recoveries Under the FMS Program.

(5) Non-FMS free asset sales that have been collected, but remain unobligated at account expiration, are deposited into receipt account 573210.9999, Receipts Not Otherwise Classified.

(6) Accounts receivable generated by non-FMS free asset sales that remain unobligated at account expiration are removed from the performing account and are established in receipt account 573210.9999, Receipts Not Otherwise Classified.

(7) Non-FMS replacement and replacement-in-kind sales that have been collected, but remain unobligated at account expiration, are deposited into receipt account 573210.9999, Receipts Not Otherwise Classified.

## **22-8. Year-End Adjustments.**

**a. UFOs General.** At FY-end, UFOs in expiring and nonexpiring accounts are either retained in the current year account, canceled, or moved forward to the next FY account on the basis of the obligation status and the validity of the reimbursable order. A move forward is the deletion of a UFO from the accounting records at FY-end and the reentry of the UFO into the next FY's accounting records when established.

(1) Reimbursable orders for which obligations have been established are retained in the current year account.

(2) Reimbursable orders determined to be no longer valid are canceled.

(3) Valid unobligated UFOs are moved forward to the next FY account.

**b. UFOs Retained At Fiscal Year-End.** ALL UNFILLED CUSTOMER ORDERS REMAINING IN AN APPROPRIATION AT FY-END MUST THEREFORE BE OBLIGATED (except for sale from inventory items in paragraph 22-7 above). When a performing activity has established a reimbursable obligation to fill an order and the obligation is in an Undelivered Orders Outstanding (UOO) status, the Unfilled Customer Order (UFO) is retained in the current FY records and included in the FY-end reports. If the reimbursable obligation to fill an order is in an Accrued Expenditure Unpaid (AEU) or Accrued Expenditure Paid (AEP) status, the performer moves the UFO to a FOU/FOC status in the current FY account. At FY-end, the anticipated reimbursement program for both expiring and nonexpiring accounts is eliminated to the extent that valid UFOs have not been received and accepted by the performing activity.

(1) Economy Act Orders.

(a) When the ordering activity's appropriation cited on an Economy Act order is expiring, the performing activity in conjunction with the ordering activity cancels the UFO to the extent that the performing activity has not incurred reimbursable obligations to fill the order. Similarly, the ordering activity must deobligate the UOO to the extent that the performing activity has not incurred reimbursable obligations to fill the order. To determine the

amount to deobligate, the ordering activity must obtain from the performing activity a statement as to the work completed or contracts let and the amounts that the performing activity has actually obligated. This requirement does not apply to project orders and orders required by law to be placed with another agency for materiel to be delivered from stock. Unobligated reimbursable orders that have been moved forward to the ensuing fiscal year account are not reflected in the FY-end reports.

(b) The performing activity moves UFOs (or a portion of UFOs) for which reimbursable UFOs have not been incurred, to the new FY. This is done regardless of whether the performing activity's appropriation has expired. Do not include these unobligated UFOs, which have been moved to the next FY, in the current FY-end reports.

(2) Project Orders and Orders Placed Under Specific Legal Authority. When a performing activity's appropriation is either expiring or nonexpiring and a reimbursable obligation to fill a UFO has not been established, the performing activity shall move the UFO or portion of the UFO for which reimbursable obligations have not been incurred, forward to the new FY beginning 1 October. Do not include UFOs, which have been moved to the next FY, in the current FY-end reports.

## **22-9. Billing and Collecting Procedures.**

**a. Payment Procedures.** Payment shall be made promptly by check on the written request of the agency or unit filling the order for orders placed by non-DoD ordering activities. Payments from DoD activities must generally be made under DFAS-DE 7010.2-R no-check drawn procedures. Payment may be in advance or on providing the goods or services ordered and shall be for any part of the estimated or actual cost as determined by the performing activity. A bill submitted or a request for payment is not subject to audit or certification in advance of payment. Proper adjustment of amounts paid in advance shall be made as agreed to between the ordering and performing activities on the basis of the actual cost of goods or services provided.

**b. Accounting Procedures.** For detailed instructions for processing and recording reimbursement transactions, refer to the applicable Air Force Accounting and Finance directives: DFAS-DE 7010.2-R, Commercial Transactions at Base Level, Part Five; AFM 177-370, USAF Standard Base Level General Accounting and Finance System (1100/60); DFAS-DE 7420.1-R (formerly AFR 170-25), Procedures In Support of Air Force Stock Fund, Chapter 10; DFAS-DE 7220.2-R (formerly AFR 177-120, Central Procurement Transactions), Chapter 3; DFAS-DE 7000.8-R (formerly AFR 177-106), Materiel and Property Accounting; and AFM 177-206, Automated Materiel System Interfaced with Supply System at Base Level.

**22-10. Reporting Instructions.** For detailed reimbursement reporting procedures, refer to AFM 177-370, USAF Standard Base-Level General Accounting and Finance System; and DFAS-DE 7220.1-R (formerly AFR 170-9), Fiscal Year-End Certification of Appropriation and Fund Balances.